

SUPERIOR COURT OF ARIZONA
MARICOPA COUNTY

FC 2002-005811

09/08/2006

COMM. SUSAN M. BRNOVICH

CLERK OF THE COURT
D. Galligan
Deputy

IN RE THE MATTER OF
ANNA L COADY

ANNA L COADY
3406 S OAK STREET
TEMPE AZ 85282

AND

PATRICK H COADY

PATRICK H COADY
23005 N 21ST WAY
PHOENIX AZ 85034

EXPEDITED SERVICES-CCC
SUPPORT SERVICES-CCC

HEARING ON SIMPLIFIED MODIFICATION

Courtroom 101

11:23 a.m. This is the time set for child support modification hearing. Petitioner is present on her own behalf. Respondent is present on his own behalf.

A record of the proceedings is made by audio and/or videotape in lieu of a court reporter.

Anna Coady and Patrick Coady are sworn and testify.

The parties state that they agree on Father's income, cost of healthcare, and parenting time adjustment. The parties disagreed on childcare expenses and Mother's income.

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Petitioner's exhibit 1 is marked and received in evidence.

Respondent's exhibits 2 is marked and received in evidence.

Petitioner's exhibits 3 through 6 are marked and received in evidence.

The Court will take under advisement the cost of child care and Mother's income.

12:02 p.m. Matter concludes.

All parties representing themselves must keep the Court updated with address changes. A form may be downloaded at: <http://www.superiorcourt.maricopa.gov/ssc/sschome.html>.

LATER:

The Court has reviewed all of the exhibits presented at hearing and finds as follows:

Child care expenses are not stable because mother has variable work hours on the weekends for which she pays for babysitters. Based upon her estimates, in exhibit 6, she is asking an average of \$612.00 per month to be added to the worksheet. Mother has been working in real estate for 4 years. Last year the actual payments for child care were an average of \$475.00 per month. The Court finds it more persuasive to follow a past history of payments in light of the fact that we have a full year history of working in this field. Therefore, the Court finds that \$475.00 per month is the appropriate cost to attribute for childcare.

Mother's income was discussed at length during the hearing. She is self-employed as a real estate agent. As was discussed on the record, the disagreement centers on how to account for (or not account for) rental properties listed on Mother's individual tax return, exhibit 4 and page 3. Once you back out the depreciation deduction, Mother had an actual loss of \$9,234. Of that, \$6,000.00 is for a home office. That expense is taken out of the income from the S Corporation but it is added back in as income on Mother's person income tax form. Either way, it is a legitimate expense that should be included as a cost of business. Father presented a calculation for Mother's income at \$97,000.00, exhibit 1. If we deduct her actual losses, then her income would be \$87,766.00.

Mother also provided, in exhibit 5, an income statement for the first 6 months of 2006. In that income statement, it shows net income of \$24,006.56. If you add back in officer salaries (Mother) of \$14,871.76 and payroll taxes of \$1,333.62, then you get to an income of \$40,211.94. That would equate to an annual income of \$80,423.88.

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The Court is averaging 2005 and 2006 (anticipated) incomes to attribute \$84,099.00 per year to Mother.

Inputting the numbers into the Child Support Guidelines results in an order for father to pay \$648.84 per month.

IT IS ORDERED approving and settling formal written Child Support Order signed by the September 12, 2006.

IT IS ORDERED approving and settling formal written Order of Assignment signed by the Court September 12, 2006.

The copies of the Child Support Worksheet and Child Support Order have been mailed to the parties by court staff.

FILED: Child Support Worksheet, Child Support Order and Order of Assignment

FILED: Exhibit Worksheet